

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEAL OF BARRY) APPEAL NO. 07-A-2731
MARSHALL AND BARBARA RIPPEY from the) FINAL DECISION
decision of the Board of Equalization of Boise) AND ORDER
County for tax year 2007.)

RESIDENTIAL/VACANT LAND PROPERTY APPEAL

THIS MATTER was conducted "On the Record" - in writing. Board Members Lyle R. Cobbs, Linda S. Pike and David E. Kinghorn participated in this decision. Appellant Barry Marshall and Barbara Rippey submitted information for consideration. Respondent Boise County also submitted information for consideration. This appeal is taken from a decision of the Boise County Board of Equalization (BOE) denying the protest of the valuation for taxing purposes of property described as Parcel No. RP045010000030A.

The issue on appeal is the market value of residential/vacant land property.

The decision of the Boise County Board of Equalization is affirmed.

FINDINGS OF FACT

The total assessed land value is \$87,690. Appellants request the assessed land value be reduced to \$40,000.

The subject property is 0.34 acres and is located in Mill's Mountain Subdivision in Garden Valley, Idaho.

Appellants asserted that the property assessment for tax year 2007 of \$87,690 was flawed because it is unknown whether or not subject property is buildable, therefore, it should not be taxed as buildable. Subject was purchased in 1989 as a retirement spot for Appellants, and since that time lots have been fully developed on either side of subject, which limited the area in which to install a well and septic system.

In 2005 Taxpayers decided to look into whether subject could be approved for a well and

septic system. Finally, in 2007 Appellant called the Central District Health Department (CDHD) directly and was told no conclusion had been reached.

Taxpayers stated that since no answer had been received from CDHD as to whether subject site was buildable, the Assessor cannot be certain what the land is worth. Appellants asserted that until subject is classified as buildable it should not be taxed as such. Taxpayers requested the assessed value reflect that subject's value is impaired by the question of buildability.

The Assessor stated that Appellants had not contacted the Assessor's office about the assessed value of subject, but instead went straight to the Board of Equalization and then to the State Board of Tax Appeals. If Appellant had contacted Assessor's Office then Assessor would have explained the value of subject to Taxpayer and explained the steps to take to declare a lot unbuildable.

The County presented three sale properties to compare to subject. These properties ranged in acreage from 0.75 to 1.03, and in sale prices from \$190,000 to \$225,000. The Assessor also showed the change in assessment value from tax year 2006 to tax year 2007. For the sale properties the change in value ranged from 40% to 44%. Subject assessed value increased 46.5% from tax year 2006 to 2007.

The County asserted that all lots are viewed as buildable until documentation is received from CDHD stating otherwise. It was the responsibility of the property owner to contact CDHD to determine whether or not a lot is buildable.

CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value. This Board, giving full opportunity for all arguments

and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

Appellants claim it is unknown whether subject is buildable. In essence , a determination has not been made by the Central District Health Department concerning a well and septic system. Appellants claim the subject should be valued as unbuildable until a determination is made. An attempt was made to have the site tested, but the required fee was never received, therefore no conclusion was reached.

“In determining the value of property for taxation purposes the assessor may and should consider cost, location, actual cash sale value and all other factors, known or available to his knowledge, which affect the value of the property assessed, to the end that the property of each taxpayer will bear its just proportion of the burden of taxation.” Abbot v. State Tax Comm'n, 398 P.2d 221, 225, 398 P.2d 221, 225 (1965).

The County maintains that all lots are valued as buildable until a determination from the Health District is made, stating otherwise. The County opined it is the responsibility of the property owner to make arrangements with the Health District to determine whether the property is viable for building.

In this case the County action appears reasonable and we concur. It is not the responsibility of the County to have sites tested. It is the responsibility of the County to value property for tax purposes. If a determination of unbuildability is made, it would then be the responsibility of the County to value subject based on that information.

The sales information submitted by the Assessor appear to support the value of subject at this time. Therefore, the Board affirms the decision of the Boise County Board of Equalization.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Boise County Board of Equalization concerning the subject parcel be, and the same hereby is, affirmed.

MAILED February 20, 2008